IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH,
AT HYDERABAD

HONOURABLE MR. JUSTICE J. CHELAMESWAR
AND
HONOURABLE MR. JUSTICE D. APPA RAO

WRIT PETITION No. 16398 OF 2006

Date:14.08.2006

BETWEEN:

M/s. Associated Engineering Projects.,
Rep. by its Managing Partner,
Mr. Mohd. Nazamuddin.

…. PETITIONER

And

1. The Additional Commissioner of Commercial Taxes (Legal) O/o.The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, and others.

…. RESPONDENTS

ORAL ORDER:(per JC,J).

The petitioner is a registered dealer on the rolls of the third respondent and engaged in the business of execution of works contract. For the assessment year 2003-2004 the petitioner's tax liability under the provisions of the Andhra Pradesh General Sales Tax Act (for short 'the Act') came to be determined by the third respondent by order dated 16.11.2005. Aggrieved by the said assessment, the petitioner carried the matter in appeal before the second respondent. During the pendency of the said appeal, the petitioner sought for stay of recovery of tax found due for the said assessment year. The same was rejected by the second respondent by his order dated 28.2.2006. Aggrieved by the same, the petitioner carried the matter in revision before the first respondent unsuccessfully. The first respondent by his proceedings dated 11.05.2006 dismissed the revision. In substance, the application for stay of recovery of tax was rejected by both the first and the second respondents. Hence, the present writ petition.

Heard learned Government Pleader.

Under the above circumstances, we are of the opinion that the matter can be disposed of at this stage, directing the respondents not to take any coercive steps during the

pendency of the appeal before the Sales Tax Appellate Tribunal on condition of the petitioner deposits 50% of the tax due within a period of four weeks from today. While computing the abovementioned amount of 50%, the amount of tax, if any, already paid by the petitioner shall be given credit.

With the above observations and directions, the Writ Petition is disposed of. No costs.

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(J. CHELAMESWAR, J.)

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(D. APPA RAO, J.)

14th August, 2006
Js.